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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.512 of 2005
IN
INCOME TAX APPEAL LODGING NO.278 OF 2005

The Commissioner of Income-tax
Mumbai ..Appellant

Vs.

Shri Ajay P. Bafna.....Respondent

Mr. B.M. Chatterjee with Mrs. P.P. Bhosale for the appellant.
Ms. Aasifa Khan, for the Respondent.

CORAM: F.I. REBELLO &
J.P.DEVADHAR,JJ.
DATED: 4TH SEPTEMEBR, 2007

P.C.:

. There is a delay of 251 days in filing the Appeal. There is an affidavit in support of the Motion. It appears that after the order was received by the Commissioner of Income Tax on 18th May, 2004 the matter was forwarded to the Law Ministry for drafting the Appeal on 2nd June, 2004. The draft appeal was collected on 7th June, 2006. Between that period and 17th January, 2005 funds were not available for purchasing stamp papers. In these circumstances it is pointed out that the cause shown amounts to sufficient cause and hence delay ought to be condoned.

2. Reply has been filed on behalf of the respondents opposing the condonation of delay

contending that the cause shown would not amount to sufficient cause.

3. Considering the fact that the delay was occasioned in the Law Department and non-availability of money to buy stamp papers in our opinion the cause shown amounts to sufficient cause. Hence delay condoned. Motion made absolute in terms of prayer clause (a). Office to register the Appeal.

(J.P. DEVADHAR, J.) (F.I. REBELLO, J.)